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August 9, 2021

VIA ECF and EMAIL

Honorable Sean H. Lane,
United States Bankruptcy Judge
United States Bankruptcy Court,
Southern District of New York
One Bowling Green
New York, New York 10004-1408

**Re: In re Ninety-Five Madison Company, L.P.,
Chapter 11 Case No. 21-10529-SHL**

Dear Judge Lane:

Windels Marx Lane & Mittendorf LLP and the undersigned are the Bankruptcy Court-appointed counsel for Ninety-Five Madison Company, L.P., Debtor and Debtor-in-Possession (the "Debtor"), in the above-referenced Chapter 11 case before Your Honor.

We write regarding our letter to Your Honor, dated August 6, 2021, responding to the disparaging, basis lacking statements of S. Jason Teele, Esq., of Sills Cummis & Gross P.C. in his August 4, 2021 letter to Your Honor claiming that the Debtor had commingled its funds with the security deposits of the Debtor.

In our August 6, 2021 letter we provided to Your Honor and others, the Statements of Rhinebeck Bank and Mr. Michael J. McDermott the CFO of Rhinebeck Bank attesting to the fact that the account containing Vitra's security deposit at Rhinebeck Bank had no activity except the seizure of those funds on account by the Dutchess County Sheriff's Department and the subsequent transfer to Vitra, Inc.

Attached to this letter as (Exhibit "A") we have supplemented our August 6, 2021 letter with the bank statements from the Debtor's "Lease Security Deposit Escrow Account" at M&T Bank from January 1, 2020 through July 31, 2021 reflecting the deposits of the Debtor's tenants at 95 Madison Avenue, NY, NY and that the only activity in the aforesaid Account was (i) the transfer of a portion of the Vitra, Inc. security deposit from the M&T Bank Account to the Rhinebeck Bank as stated and documented in our August 6, 2021 letter; and (ii) the security deposit refund to Cultural Institutions Retirement Systems. (Copies of the two (2) checks are attached hereto as Exhibit "B").

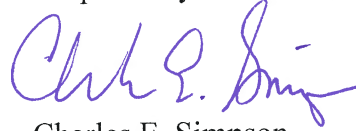
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We respectfully attest to the fact that when this supplemental letter and Exhibits are combined with our August 6, 2021 letter and Exhibits, there is conclusive documented evidence that the Debtor did not commingle its funds with the tenant's security deposits.

Respectfully submitted,



Charles E. Simpson

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cc: S. Jason Teele, Esq. (steele@sillscummis.com)
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